United Nations E/C.18/2007/1

Economic and Social Council

Distr.: General
8 August 2007

Original: English

Committee of Experts on International Cooperation in Tax Matters
Third session
Geneva, 29 October-2 November 2007

Provisional agenda and organization of work

1. Opening of the meeting by the Chairperson of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2007/1).
3. Discussion of substantive issues related to international cooperation in tax matters:
   (a) Improper use of treaties (E/C.18/2007/2);
   (b) Definition of permanent establishment (E/C.18/2007/3);
   (c) Taxation of development projects (E/C.18/2007/4);
   (d) Exchange of information, including code of conduct (E/C.18/2007/5);
   (e) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2007/6);
   (f) Dispute resolution (E/C.18/2007/7);
   (g) Revision of Commentaries (E/C.18/2007/8);
   (h) Treatment of Islamic financial instruments (E/C.18/2007/9).
4. Dates and agenda for the fourth session of the Committee.
5. Adoption of the report of the Committee on its third session.

07-45351 (E) 100807

Organization of work

Date	*Item programme*	
Monday, 29 October 2007		
9-10 a.m.		Registration of participants
10-11 a.m.	1	Opening of the meeting by the Chairperson of the Committee
11-11.30 a.m.	2	Adoption of the agenda and organization of work (E/C.18/2007/1)
		Consideration of rules of procedure and other organizational issues (*if necessary*)
11.30 a.m.-1 p.m.	3	Discussion on substantive issues related to international cooperation in tax matters:
	(a)	Improper use of treaties (E/C.18/2007/2) *Presenter*: Mr. Lee
3-6 p.m.	3 (a)	(*continued*)
Tuesday, 30 October 2007		
9-9.15 a.m.		Report of the Rapporteur on item 3 (a)
9.15 a.m.-12 noon	3 (b)	Definition of permanent establishment (E/C.18/2007/3) *Presenters*: Mr. Sollund and Mr. Pijl
12 noon-3 p.m.	**Working lunch**	
3-5 p.m.	3 (b)	(*continued*)
5-6 p.m.	3 (c)	Taxation of development projects (E/C.18.2007/4) *Presenter*: Mr. Thuronyi
Wednesday, 31 October 2007		
10-10.30 a.m.		Report of the Rapporteur on item 3 (b) and (c)
10.30 a.m.-1 p.m.	3 (d)	Exchange of information (E/C.18/2007/5) *Presenters*: Professor McIntyre
3-4.30 p.m.	3 (d)	(*continued*)
4.30-5 p.m.	3 (e)	Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2007/6) *Presenter*: Professor Brunetti
5-6 p.m.	3 (f)	Dispute resolution (E/C.18/2007/7) *Presenter*: Professor Waldburger

Date	*Item programme*	
Thursday, 1 November 2007		
10-10.30 a.m.		Report of the Rapporteur on items 3 (d) and (e)
10.30 a.m.-1 p.m.	3 (f)	(*continued*)
3-6 p.m.	3 (g)	Revision of the Commentaries (E/C.18/2007/8) *Presenters*: Ms. Kana and Mr. Kharbouch
Friday, 2 November 2007		
10-10.30 a.m.		Report of the Rapporteur on items 3 (f) and (g)
10.30 a.m.-1 p.m.	3 (h)	Treatment of Islamic financial instruments (E/C.18/2007/9) *Presenter*: Mr. Al-Moftah
3-3.15 p.m.	4	Dates and agenda for the fourth session of the Committee
3.15-5.30 p.m.	5	Adoption of the report of the Committee on its third session
5.30-6 p.m.		Closing of the third session